



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

May 6, 2011

Bruce E. Thomas  
Senior Vice President and Chief Financial Officer  
Community Bankers Trust Corporation  
4235 Innslake Drive, Suite 200  
Glen Allen, Virginia 23060

**Re: Community Bankers Trust Corporation  
Form 10-K for Fiscal Year Ended December 31, 2008  
Form 10-K/A for Fiscal Year Ended December 31, 2008  
Form 10-Q/A for Quarter Ended March 31, 2009  
Form 10-Q/A for Quarter Ended June 30, 2009  
Form 10-Q/A for Quarter Ended September 30, 2009  
Form 10-K for Fiscal Year Ended December 31, 2009  
Form 10-K/A for Fiscal Year Ended December 31, 2009  
Form 10-Q for Fiscal Quarter Ended September 30, 2010  
File No. 001-32590**

Dear Mr. Thomas:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Brittany Ebbert  
Staff Accountant